IN THE CLAIMS:

1 .	1. (Original) A polymer-based mirror, comprising:
2	a transparent synthetic resin substrate having an anterior surface and a posterior
3	surface;
4	a tie-bond layer formed on said anterior surface and said posterior surface of said
5	synthetic resin substrate;
6	a multi-layer surface-hardening coating formed by a single wet coating cured
7	adjacent to said tie-bond layer on said anterior surface and said posterior surface of said synthetic
8	resin substrate;
9	a reflective coating formed adjacent to one of said tie-bond layer on said posterior
10	surface of said synthetic resin substrate and said surface-hardening coating; and
11	a protective back-coat layer formed as an outer posterior surface of said mirror.
1	2. (Original) The polymer-based mirror of Claim 1, wherein the multi-layer surface-
2	hardening coating has varying amounts of Z _v (iPv) ₂ and SiO ₂ from anterior substrate surface to an
3	exterior surface of the surface-hardening coating.
1	3. (Original) The polymer-based mirror of Claim 1, wherein three layers are
2	provided in the surface-hardening coating with a first layer including the exterior surface having
3	a zirconia/silica colloid concentration of approximately 75% by weight.
1	4. (Original) The polymer-based mirror of Claim 3, wherein a second layer adjacent
2	the first layer has approximately 10% by weight zirconia/silica colloid concentration.

- 5. (Original) The polymer-based mirror of Claim 4, wherein a third layer adjacent the tie-bond layer has approximately 15% by weight zirconia/silica colloid concentration.
- 1 6. (Original) The polymer-based mirror of Claim 5, wherein the tie-bond layer is cathodic chemabsorbed zirconia/silica formed in the single wet coating.
- 7. (Original) The polymer-based mirror of Claim 5, wherein the reflective coating is multilayered.
- 8. (Original) The polymer-based mirror of Claim 5, wherein a total thickness of the three layers is between 3 and 10 microns.
- 9. (Original) The polymer-based mirror of Claim 1, wherein the multi-layer surfacehardening coating has an exterior surface of cathodic zirconia/silica colloids to provide a hydrophobic coating.
 - 10. (Original) The polymer-based mirror of Claim 1, wherein the multi-layer surface-hardening coating has an exterior surface of anodic zirconia/silica colloids to provide a hydrophilic coating.
- 1 11. (Original) The polymer-based mirror of Claim 1, wherein the multi-layer surface-2 hardening coating has an exterior surface that is enabled to be one of hydrophobic and 3 hydrophilic depending on an applied pH level to the exterior surface.

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1	12. (Original) A method of forming a polymer-based mirror comprising the steps of:
2	providing a synthetic resin substrate of a pre-determined configuration;
3	preparing a liquid sol-gel having a predetermined precursor concentration of
4	zirconia/silica colloid particles;
5	applying a liquid sol-gel having a predetermined precursor concentration of
6	zirconia/silica colloid particles to the synthetic resin substrate until a pre-determined thickness is
7	provided;
8	permitting the zirconia/silica colloid particles to migrate and orientate in the
9	liquid sol-gel to enable a subsequent formation of an abrasion resistant exterior coating;
10	curing the liquid sol-gel to form a solid abrasion resistant exterior coating;
11	applying a reflective layer to one side of the coated synthetic resin substrate; and
12	sealing the reflective layer.
1	13. (Original) The method of Claim 12 wherein the liquid sol-gel includes a
2	polysiloxane carrier.
1	14. (Original) The method of Claim 13 wherein the precursor zirconia/silica forms an
2	approximately 75% concentration by weight adjacent an exterior surface as a first layer.
1	15. (Original) The method of Claim 14 wherein a second layer of zirconia/silica
2	forms an approximately 10% concentration by weight adjacent the first layer.
1	16. (Original) The method of Claim 15 wherein a third layer of zirconia/silica forms
2	an approximately 15% concentration by weight between the second layer and the synthetic resin
3	substrate.

(Original) The method of Claim 16 wherein a cathodic chemabsorbed 1 17. zirconia/silica layer is formed between the third layer and the synthetic resin substrate. 2 (Original) The method of Claim 12 further including applying a predetermined 18. 1 pH liquid solution to the exterior coating to form one of a hydrophobic and a hydrophilic surface 2 by causing the zirconia/silica particles to be one of cathodic and anodic. 3 19. (Original) The method of Claim 18 further including applying an aqueous 1 solution of approximately 20 percent by weight NaOH to the exterior coating to form a 2 3 hydrophilic surface. (Original) The method of Claim 12 wherein in the step of preparing a liquid sol-20. 1 gel, the following sub-steps are performed comprising: 2 mixing a partial hydrolysis of tetraethoxysilane with a solution including ZrO₂ 3. percursor to consume all of the water to provide a ZrO₂ doped SiO₂ solution; and 4 dispersing the ZrO₂ doped SiO₂ solution in a polysiloxane liquid carrier. 5 (Original) The method of Claim 12 wherein in the step of preparing a liquid sol-1 21. 2 gel, the following sub-steps are performed comprising: mixing a full hydrolysis of tetramethoxysilane oligomer in water with a solution 3 including a ZrO₂ percursor in a polar solvent to provide an anatose-type ZrO₂ and 4 dispersing the anatase-type ZrO₂ solution in a polysiloxane liquid carrier. 5

1	22.	(Original) The method of Claim 12 wherein in the step of preparing a liquid sol-
2	gel, the follow	ving sub-steps are performed comprising:
3		mixing sodium metasalicate with water at a balanced pH of 1;
4		adding zirconyl chloride while stirring;
5		emulsifying the mixture in ethanol;
6		adding hexamethylenetetramine and urea;
7		filter and wash with ethanol to form an anatase ZrO2 sol-gel; and
8		dispersing the anatase ZrO ₂ sol-gel in a polysiloxane liquid carrier.
1	23.	(Original) A polymer optical component comprising:
2		a synthetic resin substrate having a first surface; and
3		a gradient zone surface-hardening coating formed on the synthetic resin substrate
4 \	having a hig	her concentration of zirconia/silica particles adjacent an exterior surface and a
5	progressively	lesser concentration of zirconia/silica particles between the exterior surface and the
6	synthetic resi	n substrate, the zirconia/silica particles are one of a cathodic and anodic polarity
7	while providi	ng an abrasion resistant and water resistant coating.
1	24	(Original) The polymer optical component of Claim 23 wherein the first surface
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2	has a chemab	sorbed cathodic layer of zirconia/silica.
1	25.	(Original) The polymer optical component of Claim 24, wherein three layers are
2 .	provided in the	ne surface-hardening coating with a first layer including the exterior surface having
3	a zirconia/sili	ca particle concentration of approximately 75% by weight, a second layer adjacent
4	the first layer	having a zirconia/silica particle concentration of approximately 10% by weight and

a third layer adjacent the synthetic resin substrate having a zirconia/silica particle concentration 5 of approximately 15% by weight. 6 (Original) The polymer optical component of Claim 25 wherein the synthetic 26. 1 resin substrate is transparent and a multi-layered reflective coating is provided adjacent a second 2 surface of the synthetic resin substrate to provide a mirror. 3 27. (New) The polymer optical component of Claim 22 wherein the synthetic resin 1 substrate is transparent and is configured as a window pane. 2 (New) A method of forming a coating on a plastic component comprising the 1 28. 2 steps of: providing a synthetic resin substrate of a predetermined configuration; 3 preparing a liquid sol-gel having a predetermined precursor concentration of 4 5 zirconia/silica colloid particles; applying the liquid sol-gel having a predetermined precursor concentration of 6 7 zirconia/silica colloid particles to the synthetic resin substrate until a predetermined thickness is 8 provided; permitting the zirconia/silica colloid particles to migrate and orientate in the 9 liquid sol-gel over a predetermined time period to enable a subsequent formation of an abrasion 10 resistant exterior coating; and 11

curing the liquid sol-gel to form a solid abrasion resistant exterior coating.

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(New) The method of Claim 28 wherein the liquid sol-gel includes a

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polysiloxane carrier.

(New) The method of Claim 29 wherein the precursor zirconia/silica forms an 1 30. approximately 75% concentration by weight adjacent an exterior surface as a first layer. 2 (New) The method of Claim 30 wherein a second layer of zirconia/silica forms 1 31. an approximately 10% concentration by weight adjacent the first layer. 2 (New) The method of Claim 31 wherein a third layer of zirconia/silica forms an 32. 1 2 approximately 15% concentration by weight between the second layer and the synthetic resin 3 substrate. (New) The method of Claim 32 wherein a cathodic chemabsorbed zirconia/silica 1 33. layer is formed between the third layer and the synthetic resin substrate. 2 (New) The method of Claim 28 further including applying a predetermined pH 1 34. liquid solution to the exterior coating to form one of a hydrophobic and a hydrophilic surface by 2 causing the zirconia/silica particles to be one of cathodic and anodic. 3 (New) The method of Claim 28 wherein in the step of preparing a liquid sol-gel, 1 35. 2 the following sub-steps are performed comprising: 3 mixing a partial hydrolysis of tetraethoxysilane with a solution including ZrO₂ percursor to consume all of the water to provide a ZrO₂ doped SiO₂ solution; and 4

dispersing the ZrO₂ doped SiO₂ solution in a polysiloxane liquid carrier.

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1	30.	(New) The method of Claim 28 wherein in the step of preparing a figure sof-ger,
2	the following	sub-steps are performed comprising:
3		mixing a full hydrolysis of tetramethoxysilane oligomer in water with a solution
4	including a Z	rO ₂ percursor in a polar solvent to provide an anatose-type ZrO ₂ ; and
5		dispersing the anatase-type ZrO ₂ solution in a polysiloxane liquid carrier.
1	37.	(New) The method of Claim 28 wherein in the step of preparing a liquid sol-gel,
2	the following	sub-steps are performed comprising:
3		mixing sodium metasalicate with water at a balanced pH of 1;
4		adding zirconyl chloride while stirring;
5		emulsifying the mixture in ethanol;
6		adding hexamethylenetetramine and urea;
7		filter and wash with ethanol to form an anatase ZrO2 sol-gel; and
8		dispersing the anatase ZrO ₂ sol-gel in a polysiloxane liquid carrier.
1	38.	(New) The method of Claim 28 further including the steps of applying a
2	reflective lay	er to one side of the coated synthetic resin substrate; and
3		sealing the reflective layer.